



General Assembly

Distr.
GENERAL

A/RES/53/210
5 February 1999

Fifty-third session
Agenda item 121

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/53/736)]

53/210. United Nations pension system

The General Assembly,

Recalling its resolutions 49/224 of 23 December 1994 and 51/217 of 18 December 1996, and section V of its resolution 52/222 of 22 December 1997,

Having considered the reports of the United Nations Joint Staff Pension Board for 1998 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,¹ the report of the Secretary-General on the investments of the Fund,² the report of the Secretary-General on the administrative and financial implications for the United Nations programme budget for the biennium 1998–1999 arising from the report of the Board³ and the related reports of the Advisory Committee on Administrative and Budgetary Questions,⁴

¹ *Official Records of the General Assembly, Fifty-third Session, Supplement No. 9 and addendum (A/53/9 and Add.1).*

² A/C.5/53/18.

³ A/C.5/53/3.

⁴ A/53/511 and A/53/696.

Expressing concern that the Board departed on several occasions from its long-established practice of reaching decisions by consensus,

I

ACTUARIAL MATTERS

Recalling section I of its resolution 51/217,

Having considered the results of the valuation of the United Nations Joint Staff Pension Fund as at 31 December 1997 and the observations thereon of the Consulting Actuary of the Fund, the Committee of Actuaries and the United Nations Joint Staff Pension Board,⁵

1. *Takes note with satisfaction* of the improvement in the actuarial situation of the United Nations Joint Staff Pension Fund, from an actuarial deficit of 1.46 per cent of pensionable remuneration as at 31 December 1995 to an actuarial surplus of 0.36 per cent of pensionable remuneration as at 31 December 1997, and, in particular, of the opinion provided by the Consulting Actuary and the Committee of Actuaries, as reproduced in annexes IV and V, respectively, to the report of the United Nations Joint Staff Pension Board,⁶ that there was no requirement, as at 31 December 1997, for deficiency payments under article 26 of the Regulations of the Fund and that the current contribution rate of 23.7 per cent of pensionable remuneration could be maintained for funding purposes, pending a review at the time of the next valuation, as at 31 December 1999, and in the light of future developments;

2. *Expresses its appreciation* for the assessment and views of the Consulting Actuary and the Committee of Actuaries on the results of the actuarial valuation as at 31 December 1997;

3. *Takes note* of the review by the Board of the interest rate used to determine lump-sum commutations, and of the decision taken by the Board, under article 11 of the Regulations of the Fund, to change the current 6.5 per cent interest rate to 6 per cent, with respect to contributory service performed as from 1 January 2001, subject to a favourable actuarial valuation as at 31 December 1999, to be confirmed by the Board at its next session in 2000;

4. *Notes* that the Board intends to review, with the assistance of the Consulting Actuary and the Committee of Actuaries, the changes that have been made in the United Nations pension system since 1983 as part of the measures approved by the General Assembly to redress the past actuarial deficit of the Fund, in the first instance in the Standing Committee of the Board in 1999, and then in the Board in 2000 in the light of the results of the actuarial valuation of the Fund as at 31 December 1999;

5. *Concurs* with the Advisory Committee on Administrative and Budgetary Questions that the Board should continue to monitor closely the evolution of the actuarial valuation of the Fund and that no attempt should be made to reduce the present rate of contributions to the Fund or change any other features unless and until a pattern of surpluses emerges in future valuations;

⁵ *Official Records of the General Assembly, Fifty-third Session, Supplement No. 9 (A/53/9), sect. III.A.*

⁶ *Ibid.*, Supplement No. 9 (A/53/9).

6. *Requests* the Board, should there be a positive trend towards actuarial surpluses in future valuations, to consider favourably a reduction in the present contribution rate;

II

PENSION ADJUSTMENT SYSTEM

Recalling section III of its resolution 51/217,

Having considered the reviews carried out by the United Nations Joint Staff Pension Board, as set out in paragraphs 318 to 341 of its report,⁶ of various aspects of the pension adjustment system,

1. *Notes* the results of the monitoring of the costs/savings of recent modifications of the two-track feature of the pension adjustment system and the intention of the United Nations Joint Staff Pension Board to continue to monitor those costs/savings every two years, on the occasion of the actuarial valuations of the Fund;

2. *Takes note* of the decision of the Board to recommend to the General Assembly that the threshold for implementing cost-of-living adjustments of pensions in award be reduced from 3 per cent to 2 per cent, with effect from the adjustment due on 1 April 2001, subject to a favourable actuarial valuation as at 31 December 1999, to be confirmed by the Board at its session in 2000;

III

STATUS OF THE PROPOSED AGREEMENT BETWEEN THE UNITED NATIONS JOINT STAFF PENSION BOARD AND THE GOVERNMENT OF THE RUSSIAN FEDERATION

Noting that the General Assembly had requested the United Nations Joint Staff Pension Board to provide information at its fifty-third session on developments in respect of the further steps envisaged under paragraph 5 of section IV of its resolution 51/217,

Noting also that the Board has requested its Chairman and Secretary to intensify their efforts to gain the formal approval by the Government concerned of the proposed agreement and protocol thereto, as set out in paragraph 278 of the report of the Board,⁶

1. *Takes note* of the information provided by the Russian Federation concerning the problems that have arisen with regard to the implementation of the proposed agreement between the Government of the Russian Federation and the United Nations Joint Staff Pension Board, and notes the intention of the Government of the Russian Federation to pursue all of the outstanding issues;

/...

2. *Encourages* all parties concerned to continue their efforts to resolve the problems addressed in section IV of its resolution 51/217, in particular those within the framework of the proposed agreement and protocol thereto;

IV

FINANCIAL STATEMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND AND REPORT OF THE BOARD OF AUDITORS

Having considered the financial statements of the United Nations Joint Staff Pension Fund for the biennium ended 31 December 1997, the audit opinion and report of the Board of Auditors thereon and the observations of the United Nations Joint Staff Pension Board,⁶

1. *Notes with satisfaction* that the report of the Board of Auditors on the accounts of the United Nations Joint Staff Pension Fund for the biennium ended 31 December 1997 indicated that the financial statements presented fairly, in all respects, the financial position of the Fund and that the transactions tested as part of the audit were, in all significant respects, in accordance with the Financial Regulations and Rules of the United Nations and legislative authority;

2. *Takes note* of the information provided in the reports of the United Nations Joint Staff Pension Board and the Board of Auditors⁶ on the measures taken and under consideration to improve the administration of the Fund, including, in particular, measures to improve the procedures for verifying continuing eligibility for benefits from the Fund;

3. *Notes* the arrangements made for the Office of Internal Oversight Services of the Secretariat to continue to carry out the internal audits of the Fund;

V

ADMINISTRATIVE ARRANGEMENTS BETWEEN THE UNITED NATIONS JOINT STAFF PENSION FUND AND THE UNITED NATIONS AND WITH THE OTHER MEMBER ORGANIZATIONS

Recalling section VII of its resolution 51/217 and section V of its resolution 52/222 concerning the administrative expenses of the United Nations Joint Staff Pension Fund,

Having considered section VI of the report of the United Nations Joint Staff Pension Board,⁶ on the administrative arrangements between the Fund and the United Nations and with the other member organizations, and the comments thereon of the Advisory Committee on Administrative and Budgetary Questions,⁷

⁷ A/53/511.

Noting the current cost-sharing arrangements between the Fund and the United Nations and with the other member organizations, as set out in paragraphs 120 to 124 of the report of the Board,⁶

Taking note of the discussions in the Board and its conclusions on the administrative arrangements and on the proposed revised estimates for the administrative expenses of the Fund for the biennium 1998–1999, as set out in paragraphs 194 to 202 and paragraphs 228 to 244, respectively, of the report of the Board,⁶

1. *Takes note of* the information, set out in paragraphs 132 to 144 of the report of the United Nations Joint Staff Pension Board,⁶ on the services and facilities provided by the United Nations to the United Nations Joint Staff Pension Fund and the local pension services provided by the secretariat of the Fund in respect of participants employed by the United Nations and its affiliated programmes, as well as the information on the services and facilities provided by the other member organizations in respect of participants employed by them;

2. *Approves* the revised cost-sharing arrangements between the United Nations and the Fund, as set out in paragraphs 154 to 166 of the report of the Board;⁶

3. *Requests* the Secretary-General to complete his consultations with the funds and programmes on the methodology for apportioning charges to the affiliated programmes for services rendered to the Fund on their behalf;

4. *Notes* the intention of the Board to continue to consider other possible arrangements for the allocation of the costs of the operations of the Fund, as between those to be charged against the assets of the Fund and those to be shared by the member organizations of the Fund, taking into account the views expressed in the Board and in the Fifth Committee;

5. *Also notes* the issues to be addressed by the Standing Committee of the Board in 1999, in the context of the proposed programme budget for the biennium 2000–2001, in respect of the computer services of the Fund, the enhancement of the role of its Geneva office, the overall staffing structure of the secretariat of the Fund and the need for additional office space;

6. *Welcomes* the measures taken by the secretariat of the Fund to ensure its preparedness in respect of the year 2000 issue in all its aspects, and encourages it to continue its efforts in this regard and to ensure that the new accounting system is fully operational in 1999;

7. *Takes note of* the analysis and conclusions on the respective responsibilities of the Secretary of the Board, as the chief executive officer of the Fund, for the administration of the Fund and those of the Secretary-General for the investments of the Fund, as set out in paragraphs 191 to 193 of the report of the Board;⁶

8. *Also takes note of* the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions, in paragraphs 25 to 28 of its report,⁷ on the reclassification of the post of the Chief of the Investment Management Service of the Fund from the D-1 to the D-2 level, and on the level and title of the post of the Secretary of the Board;

/...

9. *Approves:*

(a) The reclassification of the post of the Chief of the Investment Management Service to the D-2 level;

(b) The change in the title of the post of the Secretary of the Board to Chief Executive Officer of the United Nations Joint Staff Pension Fund;

(c) The proposal that the level of remuneration and other conditions of service for the post of Chief Executive Officer of the Fund be set equivalent to those applicable to the Assistant Secretary-General level;

10. *Also approves* the additional resources recommended by the Board, involving additional expenses amounting to 4,161,700 United States dollars net for the biennium 1998–1999, chargeable directly to the Fund for its administration;

11. *Amends* article 7 of the Regulations of the Fund, regarding the post and title of the Secretary of the Board, as recommended by the Advisory Committee on Administrative and Budgetary Questions in paragraph 28 of its report⁷ and set out in the annex to the present resolution;

VI

ENTITLEMENT TO SURVIVORS' BENEFITS FOR SPOUSES AND FORMER SPOUSES

Recalling paragraph 4 of section VIII of its resolution 51/217,

Taking note of the further review undertaken by the United Nations Joint Staff Pension Board of issues related to the pension entitlements of spouses and former spouses, as set out in paragraphs 279 to 317 of its report,⁶

Welcoming the significant actions taken by the Board,

1. *Takes note of* the amendment to rule B.4 of the Administrative Rules of the United Nations Joint Staff Pension Fund made by the Standing Committee of the Board at its 180th meeting, in July 1997, as set out in annex XIV to the report of the United Nations Joint Staff Pension Board,⁶ which entered into effect as from 1 August 1997;

2. *Approves*, with effect from the date of its adoption by the General Assembly, the amendment to article 45 of the Regulations of the Fund to provide for a payment facility in respect of former spouses, as set out in the annex to the present resolution;

3. *Requests* the Board to monitor the experience in implementing the payment facility and to report to the General Assembly, as necessary;

4. *Approves*, with effect from 1 April 1999, the inclusion of a new article in the Regulations of the Fund to provide for a divorced surviving spouse's benefit, subject to conditions regarding eligibility for the benefit and the determination of its amount, as set out in the text of the new article contained in the annex to the present resolution;

/...

5. *Notes* that the Standing Committee of the Board has been requested to review, at its meeting in 1999, the situation of divorced spouses who would not be covered by the proposed new article for reasons related to its prospective application;

6. *Approves*, with effect from 1 April 1999, the arrangement recommended for the optional purchase of surviving spouses' benefits in respect of marriages after separation from service, in accordance with the provisions of the new article set out in the annex to the present resolution;

7. *Also approves*, with effect from 1 April 1999, the amendments to article 34 to eliminate the current provision which requires discontinuation of a surviving spouse's benefit upon remarriage, as set out in the annex to the present resolution;

8. *Notes* that the Standing Committee of the Board will consider, at its meeting in 1999, whether the change in paragraph 7 above might be extended to surviving spouses who had remarried prior to the effective date of the amendment;

9. *Encourages* the Board to continue its efforts in addressing these issues;

VII

APPLICATION OF THE INTERIM COMMISSION FOR THE INTERNATIONAL TRADE ORGANIZATION FOR WITHDRAWAL FROM MEMBERSHIP IN THE UNITED NATIONS JOINT STAFF PENSION FUND

Having considered the report of the United Nations Joint Staff Pension Board on its forty-ninth (special) session, submitted to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,⁸ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁹ on the decision of 16 October 1998 of the General Council of the World Trade Organization and the Executive Committee of the Interim Commission for the International Trade Organization to authorize the Director-General of the World Trade Organization to inform the Fund that the Interim Commission wishes to apply for termination of its membership in the Fund on 31 December 1998, subject to the conclusion of satisfactory transfer arrangements with the Fund,

Regretting the wish of the Interim Commission for the International Trade Organization to apply for termination of its membership in the Fund effective 31 December 1998,

1. *Notes* the wish of the Interim Commission for the International Trade Organization to apply for termination of its membership in the United Nations Joint Staff Pension Fund effective 31 December 1998, in the light of the strong commitment of the General Assembly to preserving the United Nations common system of salaries and allowances;

⁸ *Official Records of the General Assembly, Fifty-third Session, Supplement No. 9*, addendum (A/53/9/Add.1).

⁹ A/53/696.

2. *Also notes* that, in accordance with article 16 of the Regulations of the Fund, the data required for the determination of the proportionate share of the total assets of the Fund payable to the World Trade Organization as at the date of termination, including the relevant actuarial valuations, will not be available at the proposed date of termination;

3. *Further notes* that the United Nations Joint Staff Pension Board, on the basis of the application of the methodology approved by the Board and agreed upon by the Interim Commission for the International Trade Organization, has made a recommendation for the termination of the membership of the Interim Commission for the International Trade Organization in the Fund effective 31 December 1998;

4. *Draws the attention* of the members of the World Trade Organization that a staff member of the Interim Commission for the International Trade Organization ceasing participation in the Fund will have the possibility of electing to receive a benefit from the Fund and, at the same time, accepting an offer of employment in the secretariat of the World Trade Organization;

5. *Decides* to terminate the membership of the Interim Commission for the International Trade Organization in the Fund as at 31 December 1998, upon receipt by the Secretary of the Board of an unconditional written notification from the Director-General of the World Trade Organization to that effect, no later than 15 January 1999;

6. *Decides also* that the termination of the membership of the Interim Commission for the International Trade Organization is subject to receipt by the Secretary of the Board by 31 December 1998 of a written undertaking from the World Trade Organization that it will hold the Fund harmless from any and all claims against the Fund by Interim Commission participants, retirees or beneficiaries, arising from or relating to the termination of the membership of the Interim Commission in the Fund, as set out in paragraph 31 of the report of the Board on its special session;⁸

7. *Decides further* that the proportionate share of the assets of the Fund payable to the World Trade Organization upon the termination of the membership of the Interim Commission for the International Trade Organization shall be determined and remitted in accordance with the procedures set out in paragraphs 25 to 27 of the report of the Board⁸ and that this shall represent a complete and final settlement of the amount payable as a result of the termination of the membership of the Interim Commission in the Fund;

VIII

OTHER MATTERS

1. *Takes note* of the observations of the United Nations Joint Staff Pension Board, as set out in paragraphs 348 and 352 of its report,⁶ on the review and conclusions reached by the International Civil Service Commission on the changes in average tax rates in the seven headquarters countries which formed the basis for the development of the current common scale of staff assessment for pensionable remuneration, and on the impact of the possible use of national tax rates to determine pensionable remuneration for staff in the General Service and related categories;

2. *Notes* that, as requested in section VIII of its resolution 51/217, the Board has continued its consideration of a possible amendment of article 40 (a) of the Regulations of the United Nations Joint Staff

Pension Fund in respect of the re-employment of retirees in receipt of benefits from the Fund under appointments of more than two but less than six months per calendar year;

3. *Concurs* that it would not be desirable to pursue a revision of article 40 (a) of the Regulations of the Fund at the present time, for the reasons set out by the Board in paragraphs 358 to 360 of its report,⁶ leaving it to the member organizations of the Fund to determine their respective personnel policies in this regard, as has been done for the United Nations Secretariat by General Assembly decision 51/408 of 4 November 1996;

4. *Approves*, with effect from the date of adoption by the General Assembly, the amendments to articles 21 (b) and 32 (a) of the Regulations of the Fund, which relate to the time limit for linking periods of contributory service, if no benefit has been paid, as set out in the annex to the present resolution;

5. *Takes note* of the other matters dealt with in section X of the report of the Board;⁶

IX

INVESTMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

1. *Takes note* of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund,² as well as the observations of the United Nations Joint Staff Pension Board thereon in its report;⁶

2. *Expresses its appreciation* to the Secretary-General and to the members of the Investments Committee for the investment performance of the Fund, which contributed significantly to the actuarial surplus of the Fund as at 31 December 1997;

3. *Welcomes* the development of a strategic benchmark for the investment performance of the Fund, as described in paragraph 33 of the report of the Secretary-General² and paragraphs 62 and 63 of the report of the Board;⁶

4. *Supports* the efforts of the Secretary-General to continue consideration of suitable benchmarks and other indicators for assessing the investment performance of the Fund;

5. *Takes note* of the observations of the Board of Auditors on the outstanding tax refunds due to the Fund from some Member States in respect of direct taxes imposed on the investment income of the Fund, as set out in paragraphs 13 to 15 of its report, which is reproduced in annex III to the report of the Board;⁶

6. *Urges* those Member States that have outstanding balances on foreign tax accounts receivable to provide the reimbursement due as quickly as possible;

7. *Reiterates its request* to those Member States that do not grant tax exemptions to make all possible efforts to do so as soon as possible.

93rd plenary meeting
18 December 1998

/...

ANNEX

Amendments to the Regulations of the United Nations Joint Staff Pension Fund

Article 7

Secretariat of the United Nations Joint Staff Pension Board

1. Replace paragraph (a) with the following:

“(a) The Chief Executive Officer of the Fund and a Deputy shall be appointed by the Secretary-General on the recommendation of the Board.”

2. Replace paragraph (c) with the following:

“(c) The Chief Executive Officer shall perform that function under the authority of the Board and shall certify for payment all benefits properly payable under these Regulations. The Chief Executive Officer shall also serve as Secretary of the Board. In the absence of the Chief Executive Officer of the Fund, the Deputy Chief Executive Officer shall perform these functions.”

Article 21

Participation

Replace paragraph (b) with the following:

“(b) Participation shall cease when the organization by which the participant is employed ceases to be a member organization, or when he or she dies or separates from such member organization, except that participation shall not be deemed to have ceased where a participant resumes contributory service with a member organization within 36 months after separation without a benefit having been paid.”

Article 32

Deferment of payment or choice of benefit

Replace paragraph (a) with the following:

“(a) The payment to a participant of a withdrawal settlement, or the exercise by a participant of a choice among available benefits, or between a form of benefit involving payment in a lump sum and another form, may be deferred at the participant's request for a period of 36 months.”

/...

Article 34

Widow's benefit

1. Replace paragraph (f) with the following:

"(f) The benefit shall be payable at periodic intervals for life, provided that a benefit payable at an annual rate of less than 200 dollars may be commuted by the widow into a lump sum which is the actuarial equivalent of the benefit at the standard annual rate under (c) above, or the annual rate under (e) above, as the case may be."

2. Replace paragraph (g) with the following:

"(g) The benefit shall, where there is more than one surviving spouse, be divided equally between the spouses, and upon the death of each such spouse shall be equally divided among the remainder."

3. Delete paragraph (h) in its entirety.

Article 35

1. Add the following new article:

"Article 35 bis

"Divorced surviving spouse's benefit

"(a) Any divorced spouse of a participant or former participant, separated on or after 1 April 1999, who was entitled to a retirement, early retirement, deferred retirement or disability benefit, or of a participant who died in service on or after that date, may, subject to the provisions of article 34 (b) (applicable also to widowers), request a former spouse's benefit, if the conditions specified in paragraph (b) below are fulfilled;

"(b) Subject to paragraph (d) below, the divorced spouse is entitled to the benefit set out in paragraph (c) below, payable prospectively following receipt of the request for a divorced surviving spouse's benefit if, in the opinion of the Secretary, all of the following conditions are fulfilled:

- "(i) The participant had been married to the former spouse for a continuous period of at least ten years, during which contributions were paid to the Fund on account of the participant or the participant was awarded a disability benefit under article 33 of the Regulations;
- "(ii) The former spouse had not remarried;
- "(iii) The participant's death occurred within 15 years of the date when the divorce became final, unless the former spouse proves that at the time of death the participant was under a legal obligation to pay maintenance to the former spouse;

/...

- “(iv) The former spouse has reached the age of 40. Otherwise the benefit entitlement shall commence on the day immediately following the day that age is reached; and
- “(v) Evidence is provided by the former spouse that the participant’s pension entitlement from the Fund was not taken into account in a divorce settlement;

“(c) A former spouse who, in the opinion of the Secretary, has met the conditions set out in paragraph (b) above shall be entitled to the widow’s or widower’s benefit under article 34 or 35 as the case may be; however, if the participant is survived by both one or more such former spouses and/or by a spouse entitled to a benefit under article 34 or 35, the benefit payable under article 34 or 35 shall be divided between the spouse and former spouse(s) in proportion to the duration of their marriages to the participant;

“(d) Article 34 (f) and (g) shall apply *mutatis mutandis*.”

2. Add the following new article:

“Article 35 ter

“Spouses married after separation

“(a) A former participant receiving a periodic benefit may elect to provide a periodic benefit for life in a specified amount (subject to paragraph (b) below) to a spouse who was not married to him or her at the date of separation. Such election shall be made within 180 days of the date of marriage or of the entry into force of this provision, if later, and shall become effective one year after the date of marriage, or one year after the date of entry into force of this provision, as appropriate. The benefit shall be payable as of the first day of the month following the death of the former participant. When the election becomes effective, the benefit payable to the former participant shall be reduced in accordance with actuarial factors to be determined by the Fund’s Consulting Actuary. An election under this subsection may not be revoked after it becomes effective, except by the death of the spouse, in which case it will be considered terminated as from that date;

“(b) Any election made under paragraph (a) shall be subject to the following:

- “(i) The amount of the periodic benefit payable to the former participant, after reduction owing to elections made pursuant to paragraph (a) above, shall be at least one half of the benefit that would have been payable without any such elections; and
- “(ii) The amount of the benefit payable to the spouse shall not be larger than the amount of the benefit payable to the retired participant after reduction for the elections.”

/...

*Article 45**Non-assignability of rights*

Replace the text of article 45 with the following:

"A participant or beneficiary may not assign his rights under these Regulations. Notwithstanding the foregoing, the Fund may, upon receipt of a request from a participant or former participant made pursuant to a legal obligation arising from a marital or parental relationship and evidenced by an order of a court or by a settlement agreement incorporated into a divorce or other court order, direct that a portion of a benefit payable by the Fund to such participant for life be paid to one or more former spouses and/or a current spouse from whom the participant or former participant is living apart. Such direction or payment related thereto shall not convey to any person a benefit entitlement from the Fund or (except as provided herein) provide any rights under the Regulations of the Fund to such person or increase the total benefits otherwise payable by the Fund. To be acted upon, a request must be consistent with the Regulations of the Fund. The direction in any such request shall normally be irrevocable; however, a participant or former participant may request, upon satisfactory evidence based on a court order or a provision of a settlement agreement incorporated into a court decree, a new direction that would alter or discontinue the payment or payments. Furthermore, any direction shall cease to have effect following the death of the participant or former participant. If a designee under a direction predeceases the participant or former participant, the payments shall not commence, or if they have commenced, shall cease upon the designee's death. In the event that the payment or payments under a direction have been diminished, discontinued or have failed to commence or have ceased, the amount of benefit payable to the participant or former participant shall be duly adjusted."



General Assembly

Distr.
GENERAL

A/RES/53/211
2 February 1999

Fifty-third session
Agenda item 123

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/53/745)]

53/211. Financing of the United Nations Observer Mission in Angola

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Angola¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

Bearing in mind Security Council resolutions 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission, 696 (1991) of 30 May 1991, by which the Council decided to entrust a new mandate to the United Nations Angola Verification Mission (thenceforth called the United Nations Angola Verification Mission II), 976 (1995) of 8 February 1995, by which the Council authorized the establishment of a peacekeeping operation (thenceforth called the United Nations Angola Verification Mission III), 1118 (1997) of 30 June 1997, by which the Council decided to establish, as from 1 July 1997, the United Nations Observer Mission in Angola, and its subsequent resolutions, the latest of which was resolution 1213 (1998) of 3 December 1998,

Recalling its resolution 43/231 of 16 February 1989 on the financing of the Verification Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 52/8 C of 26 June 1998,

¹ A/52/799/Add.1.

² A/53/722.

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observer Mission,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Takes note* of the status of contributions to the United Nations Observer Mission in Angola as at 30 November 1998, including the contributions outstanding in the amount of 105.4 million United States dollars, representing 9 per cent of the total assessed contributions from the inception of the United Nations Angola Verification Mission to the period ending 30 June 1997 and from the inception of the Observer Mission to the period ending 31 October 1998, notes that some 18 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure the payment of their assessed contributions to the Observer Mission in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;²

6. *Requests* the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with maximum efficiency and economy;

7. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Observer Mission against General Service posts, commensurate with the requirements of the Mission;

8. *Reiterates* the request set out in paragraph 9 of its resolution 52/8 C;

9. *Requests* the Secretary-General to ensure that all managers exercising financial responsibility are issued the revised and updated version of the Financial Regulations and Rules of the United Nations;

10. *Also requests* the Secretary-General to ensure that every official of the United Nations is responsible to the Secretary-General for the regularity of the actions taken by him or her in the course of his or her official duties and that any official who takes any action contrary to the financial rules, or to the administrative instructions issued in connection therewith, may be held personally responsible and financially liable for the consequences of such action;

11. *Recalls* its request to the Secretary-General in its resolution 49/218 of 23 December 1994 to include full implementation of the Financial Regulations and Rules of the United Nations as a specific performance indicator in the performance appraisal of all managers;

12. *Decides* to appropriate to the Special Account for the United Nations Observer Mission in Angola the additional amount of 87.2 million dollars gross (84,575,000 dollars net) for the operation of the Observer Mission for the period from 1 July 1998 to 30 June 1999, taking into account the amount of 45,899,080 dollars gross (44,301,680 dollars net) already appropriated for the period from 1 July to 31 October 1998 under the provisions of its resolution 52/8 C, and inclusive of the amount of 10.9 million dollars gross (10,500,650 dollars net) authorized by the Advisory Committee for the month of November 1998 under the terms of section IV of General Assembly resolution 49/233 A of 23 December 1994;

13. *Decides also*, as an ad hoc arrangement, and taking into account the amount of 45,899,080 dollars gross (44,301,680 dollars net) already apportioned under the provisions of its resolution 52/8 C, to apportion the additional amount of 42,821,400 dollars gross (41,532,400 dollars net) for the period from 1 November 1998 to 26 February 1999 among Member States, in accordance with the composition of groups set out in paragraphs 3 and 4 of its resolution 43/232 of 1 March 1989, as adjusted by the General Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A to C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997;

14. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,289,000 dollars approved for the period from 1 November 1998 to 26 February 1999;

15. *Decides*, as an ad hoc arrangement, to apportion among Member States the amount of 44,378,600 dollars gross (43,042,600 dollars net) for the period from 27 February to 30 June 1999 at a monthly rate of 10.9 million dollars gross (10,571,875 dollars net), in accordance with the scheme set out in the present resolution and taking into account the scale of assessments for the year 1999 as set out in its resolution 52/215 A, subject to the decision of the Security Council to extend the mandate of the Observer Mission beyond 26 February 1999;

16. *Decides also* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 15 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,336,000 dollars approved for the period from 27 February to 30 June 1999;

17. *Invites* voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

18. *Decides* to keep under review during its fifty-third session the agenda item entitled "Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola".

*93rd plenary meeting
18 December 1998*



General Assembly

Distr.
GENERAL

A/RES/53/212
10 February 1999

Fifty-third session
Agenda item 135

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/53/755)]

53/212. Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

The General Assembly,

Taking note of the reports of the Secretary-General on the financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

Recalling its resolution 47/235 of 14 September 1993 on the financing of the International Tribunal for the former Yugoslavia and its subsequent resolutions thereon, the latest of which was resolution 52/217 of 22 December 1997,

Recalling also that, by paragraph 5 of its resolution 52/217, it agreed to defer the consideration of the pension entitlement for members of the International Tribunal for the former Yugoslavia proposed in the report of the Secretary-General on conditions of service for the judges of the International Tribunals³ until

¹ A/C.5/53/12 and A/C.5/53/13.

² A/53/651.

³ A/52/520.

the review of the report of the Secretary-General on the emoluments and pension scheme of members of the International Court of Justice,⁴ submitted to the General Assembly at its fifty-third session,

1. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,² subject to the provisions of the present resolution;
2. *Expresses its concern* about the late submission of the budget proposals for the year 1999, and reiterates the request it made in resolution 50/212 C of 7 June 1996 that future budget proposals be submitted before 1 November of each year;
3. *Also expresses its concern* about the format of the presentation of the 1999 budget proposals which was not succinct, was repetitious in some instances, lacked justification in certain cases and was inconsistent at times;
4. *Requests* the Secretary-General to improve the presentation of future budget proposals, which should also take into account the provisions of the present resolution;
5. *Also requests* the Secretary-General, with a view to evaluating the effective operation and functioning of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994, with the objective of ensuring the efficient use of the resources of the Tribunals, to conduct a review in full cooperation with the Presidents of the Tribunals, as recommended by the Advisory Committee in its reports,⁵ and in the statement made by the Chairman of the Advisory Committee before the Fifth Committee at its 37th meeting,⁶ without prejudice to the provisions of the statutes of the Tribunals and their independent character, and to report thereon to the relevant organs of the United Nations;
6. *Further requests* the Secretary-General to submit the report called for in paragraph 5 above, along with the budget proposals for the year 2000, no later than 1 November 1999;
7. *Expresses concern* about the high vacancy rate in the Professional and General Service categories of staff of the International Tribunal for the former Yugoslavia, and requests the Secretary-General to take all necessary measures, including those relating to the recruitment process, to address this situation, and to report thereon to the General Assembly in the budget proposals for the year 2000;
8. *Requests* the Secretary-General to include information on the monthly post incumbency in future budget proposals;

⁴ A/C.5/53/11.

⁵ A/53/651, paras. 65–67, and A/53/659, paras. 84–86.

⁶ See *Official Records of the General Assembly, Fifty-third Session, Fifth Committee, 37th meeting* (A/C.5/53/SR.37), para. 43, and corrigendum.

9. *Reaffirms* that the use of gratis personnel shall be phased out by 31 December 1998, in accordance with paragraph 2 of its resolution 52/217 of 22 December 1997;
10. *Also reaffirms* that gratis personnel should be treated in accordance with the provisions of its resolutions 51/243 of 15 September 1997 and 52/234 of 26 June 1998;
11. *Emphasizes* that the delegation of authority for human resources management should be strictly in accordance with the existing Staff Regulations and Rules of the United Nations;
12. *Also emphasizes* that the recruitment of staff in the International Tribunal for the former Yugoslavia should be in accordance with Article 101, paragraph 3, of the Charter of the United Nations;
13. *Notes with concern* that a number of workload indicators are inaccurate, inflated and unjustifiable;
14. *Requests* the Secretary-General to ensure that the workload indicators are monitored and checked for accuracy and consistency;
15. *Also requests* the Secretary-General to include a section in future budget proposals on the implementation of the recommendations of oversight bodies;
16. *Further requests* the Secretary-General to maintain an accounting inventory record of the furniture and equipment acquired for the International Tribunal for the former Yugoslavia since its establishment (purchase and depreciation), in accordance with the relevant regulations and rules and relevant resolutions of the General Assembly, and to provide a succinct summary of that information in the next report on the financing of the Tribunal;
17. *Requests* the Secretary-General to include in future budget proposals information on those items in the current inventory for which proposals for replacement and/or additions are made, in the format used in peacekeeping budget proposals;
18. *Also requests* the Secretary-General to take all necessary actions to ensure that the International Tribunal for the former Yugoslavia is administered with maximum efficiency and economy;
19. *Stresses* the need to provide the International Tribunal for the former Yugoslavia with adequate resources to fulfil its mandated activities and to respond effectively to new challenges, and emphasizes the need for the efficient and effective use of its resources;
20. *Approves* the budgetary recommendations of the Advisory Committee as contained in paragraph 27 of its report;²
21. *Notes* that, by its resolution 53/214 of 18 December 1998, the General Assembly has approved revised emoluments and other conditions of service, including the pension entitlement, for members of the International Tribunals, resulting in additional requirements of 219,700 United States dollars net in 1999, as recommended by the Advisory Committee,⁷ for the International Tribunal for the former Yugoslavia;

⁷ See A/53/7/Add.6. For the final text, see *Official Records of the General Assembly, Fifty-third Session, Supplement No. 7*.

22. *Decides* that the five Professional and two General Service posts in The Hague, currently funded against the budget of the International Tribunal for Rwanda, should be transferred from the staffing table and the related financial provisions of the International Tribunal for Rwanda to the staffing table and the budget of the International Tribunal for the former Yugoslavia, effective 1 January 1999, resulting in additional requirements of 666,900 dollars gross (551,800 dollars net) in 1999 for the International Tribunal for the former Yugoslavia;

23. *Also decides* to revise the level of appropriation for the year 1998 to the Special Account for the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 to a total amount of 68,314,500 dollars gross (61,941,400 dollars net) for the period from 1 January to 31 December 1998;

24. *Further decides* to appropriate to the Special Account for the International Tribunal for the former Yugoslavia a total amount of 103,437,600 dollars gross (94,103,800 dollars net) for the period from 1 January to 31 December 1999, which includes provisions for revised emoluments and other conditions of service, including the pension entitlement, for members of the International Tribunals;

25. *Decides* that the financing of the appropriation for the period from 1 January to 31 December 1999 under the Special Account for the International Tribunal for the former Yugoslavia shall take into account the amount of 3,537,800 dollars, being the unencumbered balance for 1997, the reduction of 515,300 dollars gross (390,200 dollars net) from the initial appropriation for 1998 and the estimated income of 5,200 dollars for 1999, which shall be set off against the aggregate amount of the appropriation, as detailed in the annex to the present resolution;

26. *Also decides* to apportion the amount of 49,689,650 dollars gross (45,087,900 dollars net) among Member States, in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999;

27. *Further decides* to apportion the amount of 49,689,650 dollars gross (45,087,900 dollars net) among Member States, in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999;

28. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 26 and 27 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 9,203,500 dollars approved for the International Tribunal for the former Yugoslavia for the period from 1 January to 31 December 1999;

29. *Welcomes* contributions already made to the Voluntary Fund to support the activities of the International Tribunal for the former Yugoslavia, and invites Member States and other interested parties to make voluntary contributions to the Tribunal both in cash and in the form of services and supplies acceptable to the Secretary-General.

93rd plenary meeting
18 December 1998

ANNEX

**Financing of the International Tribunal for the Prosecution of Persons Responsible
for Serious Violations of International Humanitarian Law Committed
in the Territory of the Former Yugoslavia since 1991**

	<i>Gross</i>	<i>Net</i>
	<i>(United States dollars)</i>	
Appropriation for the period from 1 January to 31 December 1999	102 551 000	93 332 300
Financial implications of General Assembly resolution 53/214	219 700	219 700
Provisions for those posts to be transferred from the budget of the International Tribunal for Rwanda	666 900	551 800
Total appropriation for the period from 1 January to 31 December 1999	103 437 600	94 103 800
Less:		
Reduction in the appropriation for 1998	(515 300)	(390 200)
Estimated income for the period from 1 January to 31 December 1999	(5 200)	—
Unencumbered balance as at 31 December 1997	(3 537 800)	(3 537 800)
Balance to be assessed for the period from 1 January to 31 December 1999	99 379 300	90 175 800
Of which:		
Contributions to be assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999	49 689 650	45 087 900
Contributions to be assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999	49 689 650	45 087 900



General Assembly

Distr.
GENERAL

A/RES/53/213
10 February 1999

Fifty-third session
Agenda item 137

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/53/756)]

53/213. Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

The General Assembly,

Taking note of the reports of the Secretary-General on the financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

Recalling its resolution 49/251 of 20 July 1995 on the financing of the International Tribunal for Rwanda, and its subsequent resolutions thereon, the latest of which was resolution 52/218 of 22 December 1997,

¹ A/C.5/53/14 and A/C.5/53/15.

² A/53/659.

Recalling also that by paragraph 6 of its resolution 52/218, it had agreed to defer the consideration of the pension entitlement for members of the International Tribunal for Rwanda proposed in the report of the Secretary-General on the conditions of service for the judges of the International Tribunals³ until the review of the report of the Secretary-General on the emoluments and pension scheme of members of the International Court of Justice,⁴ submitted to the General Assembly at its fifty-third session;

1. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,⁵ subject to the provisions of the present resolution;

2. *Expresses its concern* about the late submission of the budget proposals for the year 1999, and reiterates its request contained in its resolution 50/213 C of 7 June 1996 that future budget proposals be submitted before 1 November of each year;

3. *Notes* that, according to the information provided by the Secretariat, the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 have one Prosecutor whose duty station is The Hague, and that the International Tribunal for Rwanda does not have a resident Prosecutor, but a Deputy Prosecutor;

4. *Requests* the Secretary-General, with a view to evaluating the effective operation and functioning of the International Tribunal for the former Yugoslavia and the International Tribunal for Rwanda with the objective of ensuring the efficient use of the resources of the Tribunals, to conduct a review in full cooperation with their Presidents, as recommended by the Advisory Committee in its reports,⁶ and in the statement made by the Chairman of the Advisory Committee before the Fifth Committee at its 37th meeting,⁶ without prejudice to the provisions of the statutes of the Tribunals and their independent character, and to report thereon to the relevant organs of the United Nations;

5. *Also requests* the Secretary-General to submit the report called for in paragraph 4 above, along with the budget proposals for the year 2000, no later than 1 November 1999;

6. *Expresses concern* about the high vacancy rate in the Professional and General Service categories of staff at the International Tribunal for Rwanda, and requests the Secretary-General to take all necessary measures, including those related to the recruitment process, to address the situation, and to report thereon to the General Assembly in the budget proposals for the year 2000;

7. *Notes with concern* that gratis personnel were accepted in 1998 in disregard of the provisions of General Assembly resolution 51/243 of 15 September 1997 in order to compensate for the vacancy rates and

³ A/52/520.

⁴ A/C.5/53/11.

⁵ A/53/651, paras.65-67, and A/53/659, paras. 84-86.

⁶ See *Official Records of the General Assembly, Fifty-third Session, Fifth Committee, 37th meeting* (A/C.5/53/SR.37), para. 43, and corrigendum.

delays in processing the recruitment of staff, as indicated in paragraph 5 of the report of the Secretary-General;⁷

8. *Reaffirms* that the use of gratis personnel shall be phased out by 31 December 1998 in accordance with paragraph 2 of General Assembly resolution 52/218 of 22 December 1997;

9. *Also reaffirms* that gratis personnel should be treated in accordance with its resolution 51/243 and its resolution 52/234 of 26 June 1998;

10. *Requests* the Secretary-General to include information on the monthly post incumbency in future budget proposals;

11. *Emphasizes* that the delegation of authority for human resources management should be strictly in accordance with the existing Staff Regulations and Rules of the United Nations;

12. *Also emphasizes* that the recruitment of staff in the International Tribunal for Rwanda should be in accordance with Article 101, paragraph 3, of the Charter of the United Nations;

13. *Takes note* of the information provided by the Secretariat that the Registry is working closely with the Office of Human Resources Management in reviewing the current remuneration package applicable to staff of the International Tribunal for Rwanda with a view to improving the conditions of service at Arusha and Kigali within the context of the United Nations common system, and requests the International Civil Service Commission to submit its proposals in this regard in the context of its annual report for 1999, no later than 1 November 1999;

14. *Also takes note* of the new arrangement in paragraph 28 of the report of the Secretary-General,⁷ and in paragraphs 1 and 78 to 82 in annex IV to the report of the Secretary-General;

15. *Emphasizes* that the new arrangement should not deprive the judges of their supervisory role vis-à-vis the legal support staff;

16. *Notes with concern* that a number of workload indicators are inaccurate, inflated and unjustifiable;

17. *Requests* the Secretary-General to ensure that the workload indicators are monitored and checked for accuracy and consistency;

18. *Also requests* the Secretary-General to ensure that expenditure data from the field are entered into the main expenditure record on a timely basis;

19. *Notes with appreciation* the efforts made to address the problems and to improve the overall functioning of the International Tribunal for Rwanda;

20. *Requests* the Secretary-General to include a section in future budget proposals on the implementation of the recommendations of oversight bodies;

⁷ A/C.5/53/15.

21. *Also requests* the Secretary-General to maintain an accounting inventory record of the furniture and equipment acquired for the International Tribunal for Rwanda since its establishment (purchase and depreciation) in accordance with the relevant regulations and rules and relevant resolutions of the General Assembly, and to provide a succinct summary of that information in his next report on the financing of the Tribunal;

22. *Further requests* the Secretary-General to include in future budget proposals information on those items in the current inventory for which proposals for replacement and/or additions are made, in the format used in peacekeeping budget proposals;

23. *Requests* the Secretary-General to take all necessary actions to ensure that the International Tribunal for Rwanda is administered with maximum efficiency and economy;

24. *Approves* the budgetary recommendations of the Advisory Committee as contained in paragraph 24 of its report;²

25. *Notes* that by its resolution 53/214 of 18 December 1998, the General Assembly has approved revised emoluments and other conditions of service, including the pension entitlement, for members of the International Tribunal for the former Yugoslavia and the International Tribunal for Rwanda, as recommended by the Advisory Committee,⁸ resulting in additional requirements of 147,300 United States dollars net for the International Tribunal for Rwanda in 1999;

26. *Decides* that the five Professional and two General Service posts in The Hague currently funded against the budget of the International Tribunal for Rwanda should be transferred from the staffing table and the related financial provisions of the International Tribunal for Rwanda to the staffing table and the budget of the International Tribunal for the former Yugoslavia, effective 1 January 1999, resulting in a reduction of 666,900 dollars gross (551,800 dollars net) in the overall requirements for the International Tribunal for Rwanda in 1999;

27. *Also decides* to revise the level of appropriation to the Special Account for the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 to 52,297,900 dollars gross (48,043,400 dollars net) for the period from 1 January to 31 December 1998;

28. *Further decides* to appropriate to the Special Account for the International Tribunal for Rwanda a total amount of 75,260,600 dollars gross (68,531,900 dollars net) for the period from 1 January to 31 December 1999, which also includes provisions for the revised emoluments and other conditions of service, including the pension entitlement, for members of the International Tribunal for Rwanda;

29. *Decides* that the financing of the appropriation for the period from 1 January to 31 December 1999 under the Special Account for the International Tribunal for Rwanda shall take into account the reduction of 4,340,700 dollars gross (2,835,700 dollars net) in the initial appropriation for 1998 and the unencumbered

⁸ A/53/7/Add.6. For the final text, see *Official Records of the General Assembly, Fifty-third Session, Supplement No. 7*.

balance of 6,716,000 dollars gross (4,365,400 dollars net) as of 31 December 1997, both of which shall be set off against the aggregate amount of the appropriation, as detailed in the annex to the present resolution;

30. *Also decides* to apportion the amount of 32,101,950 dollars gross (30,665,400 dollars net) among Member States, in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999;

31. *Further decides* to apportion the amount of 32,101,950 dollars gross (30,665,400 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999;

32. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 30 and 31 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 2,873,100 dollars approved for the International Tribunal for Rwanda for the period from 1 January to 31 December 1999;

33. *Welcomes* contributions already made to the Voluntary Fund to support the activities of the International Tribunal for Rwanda, and invites Member States and other interested parties to make voluntary contributions to the Tribunal both in cash and in the form of services and supplies acceptable to the Secretary-General.

93rd plenary meeting
18 December 1998

ANNEX

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

	Gross	Net
	(United States dollars)	
Appropriation for the period from 1 January to 31 December 1999	75 780 200	68 936 400
Financial implications of General Assembly resolution 53/214	147 300	147 300
Less:		
Provisions for those posts to be transferred to the budget of the International Tribunal for the Former Yugoslavia	(666 900)	(551 800)
Total appropriation for the period from 1 January to 31 December 1999	75 260 600	68 531 900

	Gross	Net
	<i>(United States dollars)</i>	
Less:		
Reduction in the appropriation for 1998	(4 340 700)	(2 835 700)
Unencumbered balance as of 31 December 1997	(6 716 000)	(4 365 400)
Balance to be assessed for the period from 1 January to 31 December 1999	64 203 900	61 330 800
Of which:		
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999	32 101 950	30 665 400
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999	32 101 950	30 665 400